

## **REG 35-109 REPRESENTATION**

109.01 In general. Representation before the State Tax Commissioner is governed by the applicable statutes and the decisions of the Nebraska Supreme Court. These rules shall not, however, prohibit anyone from transacting his or her own affairs or the affairs of any taxpayer whom he or she could duly represent in any conference or hearing before the Internal Revenue Service.

109.02 Power of Attorney. Any person appearing on behalf of a taxpayer as his or her duly authorized representative with regard to matters under Chapter 9 must have on file with the Nebraska Department of Revenue, a power of attorney. Once a power of attorney has been given for a hearing, the State Tax Commissioner will presume that it is valid until notice of its revocation is served.

(Sections 9-418, 9-421, 9-612, 77-369, and 84-909, R.R.S. 1943. Sections 9-226, 9-229, 9-322, 9-325, R.S.Supp., 1988. January 3, 1990.)